

**EXHIBIT B****Section A OPERATING REVENUES - CONTRACT PASSENGER CARRIERS:**

Note: (1) Before you complete this section, please read Instruction Number 7d.  
(2) Do not include taxi, school bus, or non PUC revenues.

Line	Classification	PUC Revenues
1	Tour	
2	Transfer	
3	Shuttle	
4	Baggage	
5	Miscellaneous (Specify):	
6	Total	*

**Section B PUC MOTOR CARRIER GROSS REVENUE FEE:**

7 Total PUC Revenues (\* Line 6) \$

8 Motor Carrier Fee (Line 7 x .0025.)  
**Note: Minimum payment due is \$20.** \$

9 **Less:** a. Credit for Overpayment of previous year's Fee \$

b. Payment with Extension Request \$

10 **Balance Due (Difference line 10 minus line 9a and 9b)** \$

Pay amount on Line 10 on or before April 30th. Otherwise, penalty and interest will be assessed.

**Make your check payable to Hawaii Public Utilities Commission** and attach to this page.

Indicate your PUC number on the check. Your cancelled check is your receipt.

HRS § 239-2 relating to the **Public Service Company (PSC) Tax** amends certain PSC tax provisions, particularly by amending the definition of "gross income" to allow motor carriers to pay the PSC Tax only on their portion of gross receipts received through the arrangements with other motor carriers. HRS § 239-2 **DOES NOT APPLY TO THE CALCULATION OF THE PUC MOTOR CARRIER FEE (Fee).**

There is **no** provision under PUC statutes that allows for a deduction in gross revenues to calculate the PUC Fee. No deductions to gross revenues (including **Farm-Outs**) shall apply when calculating the PUC Fee.

See Hawaii Revised Statutes § 271-36.